

**Amendments to the Claims:**

*This listing of claims will replace all prior versions, and listings, of claims in the application:*

1. (currently amended) A method for making micromechanical structures having at least one lateral gap therebetween, the method comprising:

providing a substrate;

surface micromachining the substrate to form a first capacitively-driven, lateral micromechanical structure having a first vertical sidewall and a sacrificial spacer layer on the first vertical sidewall;

forming a second micromechanical structure a first capacitive transducer electrode on the substrate, the second micromechanical structure first capacitive transducer electrode including a second vertical sidewall separated from the first vertical sidewall by the spacer layer; and

removing the spacer layer to form a first lateral submicron capacitive gap between the first and second micromechanical structures structure and the first capacitive transducer electrode to increase electromechanical coupling therebetween.

2. (currently amended) The method as claimed in claim 1 wherein the step of surface micromachining further forms a third vertical sidewall on the ~~first~~ micromechanical structure with the sacrificial spacer layer thereon and wherein the method further comprises forming a ~~third micromechanical structure~~ second capacitive transducer electrode including a fourth vertical sidewall separated from the third vertical sidewall by the spacer layer and wherein the step of removing further forms a second lateral submicron gap between the ~~first and third~~ micromechanical ~~structures~~ structure and the second capacitive transducer electrode.

3. (cancel)

4. (currently amended) The method as claimed in claim 3 1 wherein the ~~first~~ micromechanical structure includes a resonator and wherein the first lateral submicron capacitive gap is an electrode-to-resonator capacitive gap.

5. (currently amended) The method as claimed in claim 1 wherein the step of forming includes the step of plating metal on the substrate and wherein the first capacitive transducer electrode ~~second micromechanical structure~~ is a plated metal electrode.

6. (currently amended) The method as claimed in claim 5 further comprising preventing metal from being plated on the ~~first~~ micromechanical structure.

7. (cancel)

8. - 22. (canceled)

23. (currently amended) The method as claimed in claim 3 1 wherein the step of forming includes the step of growing the first capacitive transducer electrode via selective ~~epoxy~~ epitaxial growth.

24. (currently amended) The method as claimed in claim 3 1 wherein the step of forming includes the steps of depositing polysilicon and etching the polysilicon to form the first capacitive transducer electrode.

25. - 26. (canceled)